to cultivators rent-free at the time of the survey settlement, but excess land and land alienated by the cultivator out of the one acre allowed may be treated as suggested by Mr. Carey.

L. R. ASHBURNER,
Acting Revenue Commissioner, N. D.

No. 124 OF 1872.

SUPERINTENDENT'S OFFICE,
Camp Godra, 23rd January 1872.

MEMORANDUM.

With reference to the Chief Secretary's endorsement No. 6230 of the 12th ultimo, the Superintendent, Revenue Survey and Assessment, has the honour of observing that the points upon which, it would appear, he is required to report, are—

1*st*.—As to the amount to be levied as ground-rent from parties other than cultivators living in the Balsar Gaumtulia, within Municipal limits; and—

Mr. Carey's paras. 6 and 7 : Mr. Hope's para. 3.

2*nd*.—What rate should be levied from cultivators residing within these limits, who may hereafter be discovered to be holding unassessed "Kacha" land in excess of an acre, the maximum area allowed at the survey settlement to those who have hitherto enjoyed the right.

2. With regard to the rate to be levied from non-agriculturists, the undersigned is very respectfully of opinion that half a pie per square yard, as recommended by Mr. Carey, is ample. This rate is Rs. the acre. It is probable that from $\frac{1}{20}$th to $\frac{1}{10}$th of an acre is about the size of the largest of the plots held by non-agriculturists, so that the tax would be Rs. 0-10-1 in the former and Rs. 1-4-2 in the latter. As the little plots surrounding the huts of fishermen and poor people generally are probably often less than $\frac{1}{40}$th of an acre, the tax leviable would be very small indeed, but quite sufficient to preserve Government rights. It would in fact be little more than a pepper corn rent.

3. With regard to the assessment of any excess of "Kacha" held by cultivators whose rates have been guaranteed, the Superintendent begs to remark that such cases will be very rare, as few, if any, can have escaped the scrutiny of the City Surveyor.

4. There would certainly appear to be an objection to levying the town rate on any land (now held in excess as "Kacha") which may be hereafter discovered, because the guarantee to the

cultivators extends to the "Warra" numbers. If "excess" is found before the settlement, it is made into a "Warra number" and assessed at survey rates, it should therefore *cæteris paribus* be treated after the settlement, if any such should be discovered.

C. J. PRESCOTT,
Superintendent, Revenue Survey and Assessment,
Gujrat.

Through the Revenue Commissioner, N.D.

No. 678 of 1872.

Revenue Department.

Camp Sanund, 5th February 1872.

In re-submitting this correspondence, with reference to the Acting Chief Secretary's endorsement No. 6230, of the 12th December 1871, the Revenue Commissioner has the honour to observe that the nature of "Kacha" lands appears to him to have been somewhat misunderstood. He considers it to be precisely similar to the Wargee and Purdi of the Deccan, that is to say, compounds attached to houses to serve the purposes of a farm-yard in England, but occasionally used for tobacco planting or garden or some petty cultivation. It so happens that in the Southern Talukas of Súrat, cultivators' residences are often constructed in the middle of patches of ground of this description, and Government when they were pleased to grant exemption from assessment for an area not exceeding an acre, gave it *quâ* farm yard and not *quâ* building site. It does not in any way follow that a cultivator who had no farm yard attached to his house was guaranteed exemption for the site of the latter. This is shown by the houses of those villages which are built in streets or in continuous rows having been measured in block and not separately.

2. Applying this principle to the case of cultivators inhabiting houses in the town of Balsar, the former cannot claim exemption from any municipal rate on building sites imposed by the City Survey on the ground of "Kacha" having been allowed to go unassessed at the survey settlement, the sites of their houses being in reality not "Kacha," and not having been, the Revenue Commissioner believes, recorded as such in the village books. Any land so recorded, and used by cultivators for the usual purposes to which "Kacha" is put, might have the same privilege extended to it as similar land in other villages, and